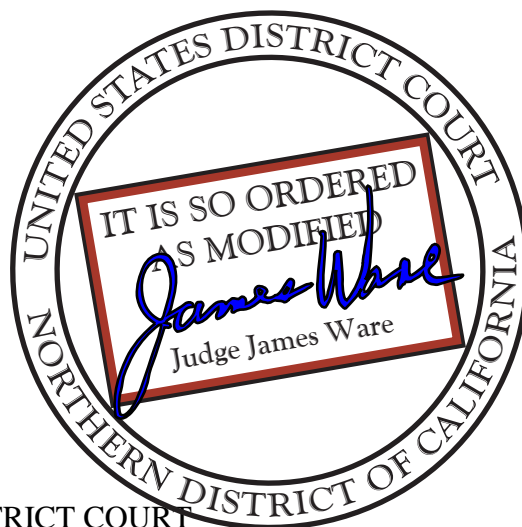


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UNITED STATES DISTRICT COURT  
 FOR THE NORTHERN DISTRICT OF CALIFORNIA  
 SAN FRANCISCO DIVISION

SHASTA STRATEGIC INVESTMENT FUNDS, LLC; AND PRESIDIO GROWTH, LLC (Tax Matters Partner),	) Case No.: C-04-4264-JW
	)
Petitioners,	) Related to Case Nos. C-04-4309-JW, C-04-4310-JW, C-04-4398-JW, C-04-4399-JW, C-04-4964-JW, C-05-1123-JW, C-05-02835-JW, and C-05-3887-JW
	)
vs.	)
	) <b>STIPULATION AND PROPOSED ORDER</b>
UNITED STATES OF AMERICA	) <b>EXTENDING DEADLINES</b>
	)
Respondent.	)
	)
	)
	)

Pursuant to Civil Local Rule 6-2, Intervenor David Soward and Voltaire, LLC, and Tom Gonzales and Birch Ventures, LLC, request an extension of deadlines contained in the Court's September 28, 2011 Order Extending Deadlines (Dkt. No. 130). Respondent and Petitioners have no objection to Intervenor's request for an extension of deadlines. In support of this request Intervenor submit the following:

1. Intervenor request a three month extension to allow sufficient time to review discovery recently produced by Respondent on January 31, 2012, February 14, 2012, and February 24, 2012, and to allow for counsel to adequately prepare for the trial of this complicated, complex tax case.

2. The Court's September 28, 2011 Order established the following deadlines and court dates:

Disclosure of Expert Witnesses (63 days prior to close of discovery)	March 12, 2012
Disclosure of Rebuttal Experts (49 days prior to close of discovery)	March 26, 2012
Preliminary Pretrial Conference Statements (10 days before Preliminary Pretrial Conference)	April 6, 2012
Preliminary Pretrial Conference) (app. 30 days before the close of discovery)	April 16, 2012
Last Date for Hearing Motions to Exclude Expert Testimony (42 days after both expert and rebuttal expert disclosures on a Monday)	May 7, 2012
Close of All Discovery	May 14, 2012
Last Date for Hearing Dispositive Motions (appr. 60 days after close of discovery)	July 9, 2012

3. Martin A. Schainbaum, A Professional Law Corporation, represents Intervenor David Soward and Voltaire, LLC, and Tom Gonzales and Birch Ventures, LLC, in this complex, complicated civil tax case. See attached Declaration of Martin A. Schainbaum, at ¶ 1.

4. On or about January 31, 2012, the aforementioned law corporation received voluminous discovery from W. Carl Hankla, Trial Attorney, Tax Division, contained in an electronic thumb drive. This discovery in its electronic status was hand-delivered by Internal Revenue Service ("IRS") Supervisory Agent, Robert Gee, and consisted of thousands of pages and images contained in one thumb drive. See attached Declaration of Martin A. Schainbaum, at ¶ 2.

5. On or about February 14, 2012, the aforementioned law corporation received supplemental voluminous discovery in the form of one CD from Adair F. Boroughs, Trial Attorney, Tax Division, Washington, D.C. This discovery consisted of approximately 2500 images and approximately 718 pages. See attached Declaration of Martin A. Schainbaum, at ¶ 3.

6. On or about February 27, 2012, the aforementioned law corporation received supplemental voluminous discovery in the form of two DVD's from Adair F. Boroughs, Trial Attorney, Tax Division, Washington, D.C. See attached Declaration of Martin A. Schainbaum, at ¶ 4.

7. Intervenor, Birch Ventures, LLC, Tom Gonzales, and Voltaire, LLC, request that the deadlines and Court dates contained in the Court's September 28, 2011 Order be extended by approximately three months, resulting in the following schedule<sup>1</sup>:

Disclosure of Expert Witnesses (63 days prior to close of discovery)	June 11, 2012
Disclosure of Rebuttal Experts (49 days prior to close of discovery)	June 25, 2012
Preliminary Pretrial Conference Statements (10 days before Preliminary Pretrial Conference)	July 6, 2012
Preliminary Pretrial Conference (app. 30 days before the close of discovery)	July 16, 2012
Last Date for Hearing Motions to Exclude Expert Testimony (42 days after both expert and rebuttal expert disclosures on a Monday)	August 6, 2012
Close of All Discovery	August 13, 2012
Last Date for Hearing Dispositive Motions (appr. 60 days after close of discovery)	October 9, 2012

### Previous Time Modifications

8. This Court previously granted stipulated requests to extend time to file answers in some

<sup>1</sup> All dates have been moved forward 91 days from the Court's September 28, 2011 Order, with the exception of the October 9, 2012 date for the Last Date for Hearing Dispositive Motions. Since October 8, 2012 is Columbus Day, a federal holiday, the date is moved forward one additional day to October 9, 2012.

of these related cases. *Shasta Strategic Investment Fund, LLC, v. United States*, Case No. 04-4264 (N.D. Cal.), Dkt. Nos. 13, 18; *Belford Strategic Investment Fund, LLC v. United States*, Case No. 04-4309 (N.D. Cal.), Dkt. Nos. 8, 11; *Princeton Strategic Investment Fund, LLC v. United States*, Case No. 04-4310 (N.D. Cal.), Dkt. Nos. 11, 15; *Sanford Strategic Investment Fund, LLC v. United States*, 04-4398 (N.D. Cal.), Dkt. Nos. 9, 12; *Olympus Strategic Investment Fund, LLC, v. United States*, Case No. 04-4399 (N.D. Cal.), Dkt. Nos. 9, 13; *Sill Strategic Investment Fund, LLC v. United States*, Case No. 04-4964 (N.D. Cal.), Dkt. Nos. 10, 13.

9. This Court previously granted Petitioners' Motion to Shorten Time to Hear Motion to Compel 30(b)(6) Deposition. Dkt. No. 48.

10. This Court granted Respondent's motion to stay these related cases on November 7, 2005, due to parallel criminal proceedings. Dkt. No. 95. This Court granted a subsequent motion to stay these related cases on October 2, 2006. Dkt. No. 103. This Court lifted the stay on June 9, 2011. Dkt. No. 124.

11. This Court previously granted a stipulated request to enlarge time for briefing in response to Respondent's Motion for Summary Judgment in *Princeton Strategic Investment Fund, LLC v. United States*, Case No. 04-4310 (N.D. Cal.), Dkt. No. 37.

12. This Court previously granted Respondent's Stipulation and Proposed Order on September 28, 2011. Dkt. No. 130.

#### **Effect on the Schedule for the Case**

13. The requested extension would extend all deadlines in the case by approximately three months.

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NOW, THEREFORE, IT IS AGREED AND STIPULATED by the parties, subject to an order of the Court that the deadlines and Court dates contained in the Court's September 28, 2011 Order be extended by approximately three months, resulting in the following schedule<sup>2</sup>:

Disclosure of Expert Witnesses (63 days prior to close of discovery)	June 11, 2012
Disclosure of Rebuttal Experts (49 days prior to close of discovery)	June 25, 2012
Preliminary Pretrial Conference Statements (10 days before Preliminary Pretrial Conference)	<del>July 6, 2012</del> June 29, 2012
Preliminary Pretrial Conference) (app. 30 days before the close of discovery)	<del>July 16, 2012</del> July 9, 2012
Last Date for Hearing Motions to Exclude Expert Testimony (42 days after both expert and rebuttal expert disclosures on a Monday)	August 6, 2012
Close of All Discovery	August 13, 2012
Last Date for Hearing Dispositive Motions (appr. 60 days after close of discovery)	<del>October 9, 2012</del> October 15, 2012

Dated: March 8, 2012

Respectfully Submitted,

/s/ Margaret A. Tough

MARGARET A. TOUGH  
Latham & Watkins  
Attorney for Petitioners

/s/ Adair F. Boroughs

ADAIR F. BOROUGHS  
Trial Attorney  
Tax Division, Department of Justice  
Attorney for Respondent

/s/ William E. Taggart, Jr.


WILLIAM E. TAGGART, JR.  
Attorney for Intervenors  
Adkison, McNair, and Salmon Ventures

/s/ Martin A. Schainbaum

MARTIN A. SCHAINBAUM  
Attorney for Intervenors  
Soward/Voltaire and Gonzales/Birch

**PURSUANT TO STIPULATION, IT IS SO ORDERED.**

Dated: March 12, 2012

  
James Ware  
United States District Judge

<sup>2</sup> All dates have been moved forward 91 days from the Court's September 28, 2011 Order, with the exception of the October 9, 2012 date for the Last Date for Hearing Dispositive Motions. Since October 8, 2012 is Columbus Day, a federal holiday, the date is moved forward one additional day to October 9, 2012.

**CERTIFICATE OF SERVICE**

IT IS HEREBY CERTIFIED that service of the foregoing STIPULATION AND PROPOSED ORDER EXTENDING DEADLINES, along with the attached Declaration of Martin A. Schainbaum, has been made this 8<sup>th</sup> day of March 2012, upon the following by ECF:

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